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**STATE BOARD OF EQUALIZATION**

December 7, 1964

Gentlemen:

This is in reply to your letter of November 17, 1964, in which you inquire whether United Parcel delivery charges on orders you send to customers should be included in the measure of taxable gross receipts.

Certain delivery charges are considered taxable while certain other delivery charges are excluded from the measure of tax. We are enclosing ruling 58, which discusses the application of the law to delivery charges. Transportation by United Parcel is considered to be transportation by other than facilities of the retailer. Therefore, if you do not sell the property for a delivered price, the tax would not apply to separately stated charges for transportation from your place of business to the purchaser.

If we have not address ourselves to the situation which confronts you or have any further questions, please do not hesitate to write to us again.

Very truly yours

E. H. Stetson  
Tax Counsel

By \_\_\_\_\_  
Philip R. Dougherty

PRD:mm

Enc.

cc: San Jose – District Administrator